

L. JOYCE HAMPERS
COMMISSIONER

The Commonwealth of Massachusetts

Department of Revenue

Levett Saltonstall Building,

100 Cambridge Street, Boston 02204

December 17, 1980

You request a ruling as to the application of the sales tax on meals to fried dough sold on your business premises.

Fried dough is prepared on your premises by frying a mixture of flour, water, sugar and a leavening agent. Its ingredients and method of preparation are similar to that of doughnuts.


The dough is sold in individual units and fried to the customer's order while he waits. It is served hot, generally for immediate consumption. Your premises are located in shopping malls and fair grounds and contain no tables or chairs.

Massachusetts General Laws Chapter 64H, Section 6(h) exempts from sales taxation food products for human consumption other than meals provided by a restaurant. A meal is defined to include "food on a 'take out' or 'to go' basis, whether or not they are packaged or wrapped and whether or not they are taken from the premise of the restaurant."

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Based on the foregoing, it is ruled that a business which sells fried dough, in the manner described, is a restaurant engaged in selling "meals" within the meaning of Chapter 64H and the fried dough is subject to the sales tax on meals.

Very truly yours,



Commissioner of Revenue

LJH:RSF:mf